

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS**

**§182. INJUNCTIONS**

**1. Generally.** The State Tax Assessor may, through the Attorney General, file an action in Superior Court applying for an order to enjoin from doing business any person who has:

- A. Failed to register with the assessor when the person is required to register by any provision of Part 3, chapter 358 or Part 5 or by any rule adopted pursuant to this Title, as long as the assessor has provided written notice and the person continues to fail to register 15 days after receiving notice from the assessor of such failure; [ 2007, c. 437, §2 (AMD) . ]
- B. Failed to file with the assessor any overdue return required by Part 3, chapter 358 or Part 5 within 15 days after receiving notice from the assessor of such failure; [ 2007, c. 437, §2 (AMD) . ]
- C. Failed to pay any tax required by Part 3, chapter 358 or Part 5 when the tax is shown to be due on a return filed by that person, or that is otherwise conceded by that person to be due, or has been determined by the assessor to be due and that determination has become final; [ 2007, c. 437, §2 (AMD) . ]
- D. Knowingly filed a false return required by Part 3, chapter 358 or Part 5; or [ 2007, c. 437, §2 (AMD) . ]
- E. Failed to deduct and withhold, or truthfully account for or pay over or make returns of, income taxes in violation of the provisions of chapter 827. [ 2001, c. 583, §8 (NEW) . ]

[ 2007, c. 437, §2 (AMD) . ]

**2. Payroll processors.**

[ 2003, c. 668, §12 (AFF); 2003, c. 668, §8 (RP) . ]

**3. Venue; form and content of complaint.** The complaint may be filed in the Superior Court in any county where the defendant has a regular place of business or in Kennebec County if the defendant has no regular place of business. The complaint must set forth the name and the address of the defendant as stated in the defendant's last return filed with the assessor or, if no such return was filed, the defendant's last known address; the breach of the law or rule committed by the defendant; and the assessor's prayer for relief. The complaint need not be verified.

[ 2001, c. 583, §8 (NEW) . ]

**4. Procedure.** The Superior Court shall fix a time and place for hearing and cause notice of the time and place of the hearing to be given to the defendant. The defendant shall serve upon the assessor a copy of any answer to the complaint at least 3 days before the day of the hearing. The Superior Court may enter and change such orders and decrees from time to time as the nature of the case may require and, if necessary, may appoint a receiver.

[ 2001, c. 583, §8 (NEW) . ]

**5. Other remedies no defense.** The existence of other civil or criminal remedies is not a defense to a proceeding brought pursuant to this section.

[ 2001, c. 583, §8 (NEW) .]

SECTION HISTORY

2001, c. 583, §8 (NEW). 2003, c. 668, §8 (AMD). 2003, c. 668, §12 (AFF). 2007, c. 437, §2 (AMD).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.